CAMDEN COUNTY BOARD OF COMMISSIONERS

QUARTERLY FINANCIAL REVIEW PERIOD ENDING MARCH 31, 2018 FISCAL YEAR 2018



Board of County Commissioners

Office of Finance and Budget

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April 17, 2018

The Chairman and Members
Board of County Commissioners
Camden County, Georgia

Re: Financial Condition – March 31, 2018

Fiscal Year 2018

The third quarter financial condition for the County is submitted for your information and review. The following executive summary provides an overview of the County's financial condition through March 31, 2018. Included, are individual analyzed reports that will assist you in reviewing the activity for the third quarter of fiscal year 2018. This report reflects the actual collections and disbursements, prior year comparison, and the averages. The current cash balances are also provided. Average collections and disbursements can show where we may be faced with unequal revenue or cash flow situations during the fiscal year. Unequal or uncollectible revenues, as well as unforeseen expenditures, require that we maintain adequate fund balances/equities to remain fiscally responsible and stable in the financial management of Camden County.

This review will only include five major funds - General, Curbside Collection, Emergency Telephone System, Unincorporated Tax District, and Solid Waste. In addition, there is a special review of the SPLOST #7 program as it relates to collections and disbursements for specific projects. There are many funds that the County maintains for official financial records. Jail Construction and Staffing, Hotel/Motel Tax, Georgia Transportation, and Capital Improvements, just to name a few. The individual activity of these funds, while all funds are important, is limited in scope and very specific as to the type of expenditures allowed and would not have a significant impact on the results or the overall financial condition of the County. The funds of Solid Waste and Curbside are enterprise funds so are prepared as a business type report and are not available for general fund use. The Emergency Telephone and Unincorporated Tax District are special revenue funds and as such are also not available for general fund use. However, their individual activities are each important to note due to their impact on the citizens of Camden County.

"Award-Winning Government"

STEVE L. HOWARD County Administrator JOHN S. MYERS County Attorney **General Fund:** Total actual revenues collected through March are approximately \$25.5 million or 80.1% of total budget as compared with 75% expected year to date. These figures can be seen on page 1 of this report. The normal average revenue per month is \$2.8 million and is also reflected on page 1. The largest portion of the individual budgeted revenues, property taxes (52.8%), is well over our targeted budget at this point in time, at 98.1%. The majority of the taxes have been collected as expected for this time period reported.

Following are a few other major impacts of high and low revenues collections during this first half of the year. The timber taxes have met their annual estimated budget for the year and surpassed it by approximately \$33,000. The prior year tax collections stands at 101.7% to date or approximately \$9,000 over for the entire year's budget. Most other tax revenues are close to 85% or better and will be slightly more by year end as the accruals are incorporated. As these numbers increase above estimates for the year, it can help complete other losses in revenues. Taxes, as a category, has a collection of 94.0% to date. Local option sales tax appears to be under at this time by approximately \$79,500, but that is mostly due to the fact that the taxes are collected and disbursed by the State four weeks after the actual collection periods and so I expected the sales taxes to slightly be above the annual budgeted amount by year end. Revenues are coming in as anticipated by the budget at this report period. Based on current collections, I expect that annual collections should meet the expected collections and some individual revenues will exceed their estimates by year end.

Of the total collected revenues, 86.7% or \$27.6 million is from operating type sources and approximately 13.3% or \$4.2 million is from non-operating sources such as reimbursements, grants, transfers in from other funds, and fund balance. We should be cautious and minimize the use of non-operating revenues to fund normal operating expenses. It is at the Board of Commissioner's discretion to use fund balance and grants, but any significant decline in normal expected operating revenues for the current year will only enhance the dependency on these funding sources. At this reporting period, I expect that most all revenues by source category will at least meet and some are expected to exceed current projections for this fiscal year. The fund balance of just over \$4.5 million will not be used for reporting purposes in this report as it is for budgeting purposes only and will not be known fully until year end. I expect to use approximately \$3.3 million of fund balance by the end of fiscal year 2018. This is the fourth year, after many years, that there will actually be a use of fund balance at year end. While a planned use of the fund balance was known since the inception of the budget, the use has increased since the beginning of the year and is growing. This places pressure on the next year budget immediately. We added to the fund balance for several years allowing for the usage at this time. However, we did use approximately \$2.0 million last fiscal year. I will continue to work closely with both the Tax Assessor and Tax Commissioner to monitor current tax collection activities and any discrepancies during the collection period.

Expenses for the general fund through March are approximately \$24.6 million or 77.1% of the total budget compared with 75% expected year to date. These figures can be seen on page 3 and page 4 of the enclosed statements. The normal average expenditures per month of \$2.7 million are reflected on page 4 of the enclosed reports. Overall, the general fund expense budget is over the expected budget at this time. While it represents only a small percentage of 2.1% - it represents approximately \$672,280, slightly less than the figure for the same time last year. The overage was due mostly to health, property, liability, and worker's compensation issues as well as a few larger departments - Sheriff's Office, Jail, EMS, and EMA being over budget for this time period. Of the total budgeted expenditures, 85.4% or \$27.2 million is for operating type expenses and 14.6% or approximately \$4.7 million is from non-operating expenses such as special projects, transfers between funds, and lease and bond payments.

If we look closer from an expenditure type standpoint, Administration, which includes such

departments as health benefits for all employees, property insurance, tax commissioner, and facilities maintenance, create 29.6% of the total current annual expenditures and is under budget for this reporting period at 73.5%. While many of the departments that make up administration are under budget at this time, and some well under budget, there were two departments that significantly exceeded their budgets through March. They are the Administrative Services and Facilities. The Administrative Services overage is due mostly to realignment of services for insurance. I feel that this budget will be at or below budget by year end. Facilities is currently over due to ongoing building maintenance issues that will have to be amended by year end. I don't expect that any of the administration group of expenses will be over by year end.

Public safety comprises 35.9% of the total current budget and is over budget for this report period at 81.6%. There are three departments that exceeded their budgets that were significant. Sheriff's Office at 83.6%, Jail at 80.2%, EMS at 81.3%, and EMA at 84.2%. The Sheriff's Office is over budget due mostly to salaries and overtime increases. Some of the overtime increases are from Hurricane Irma (\$30K that will be reimbursed when received). Other reimbursements for items such as performance awards have already been amended. Also, the Sheriff's Office budget is over in many categories as well as the bottom line. Jail is over due mostly to salaries, medical, and prisoner meals. The contracts can be taken care of by year end. The Sheriff and Jail comprise \$6.4 million and represents \$451,400 over budget for this report period. EMS is well over in overtime due to the ongoing personnel issues. The budget will have to be amended for this and major equipment repairs for the fiscal year. This overage represents \$289,300 for this reporting period. EMA is over, due mostly to salaries and overtime. This was due to the additional personnel adjustments that were approved. Some of the budget amendments were completed, but still require additional increases.

Courts comprise 8.1% of the total current budget and are right on target expected actual budget for this time at 73.6%. There are two departments that are actually over at this time in Courts. It is the District Attorney and Juvenile Court. The District Attorney is over due to reimbursement of salaries (timing issue only). The Juvenile Court is over due mostly to an increase in pay based on a superior court order for the Judge that needs to have a budget amendment. The other significant department by type is public works, which comprises 4.8% of the total current budget and is under budget for this time period at 71.1%.

Most departments are operating within their expected budgets and some are well under their budgets for this reporting period. At this time, I anticipate that most all departments will be at or below their approved budgets by fiscal year end with the exception of EMS and possibly the Sheriff.

What does all of this mean for the general fund? The bottom line is by combining the actual revenues and expenses through March, it reflects that we are positively funded by \$1.0 million. By comparison, at this same time frame last year we had a positive difference of \$1.1 million. The revenues for this report period are actually higher than last year. Property taxes, timber taxes, and, TAVT are up significantly over last year at this report period. On the expense side, the public safety as a group are well over and there were additional costs for a lease for special projects of space port.

The actual cash balance in the general fund checking account at March 31, 2018 was \$5.9 million as compared to \$6.2 million last year. By using the current balance as a comparison, we can see that we have approximately just over 2 months of cash on hand to cover expenses at the end of March, as reflected on page 11.

In addition, you will find a consolidated expense sheet, page 6, of all general fund departments. This page allows you to see where there are increases and decreases from year to

year by expense type. There are four significant changes by categories that need clarification on this report. First there was an increase for supplies and materials. This was due almost entirely to vehicle repairs, parts, and other supplies for the Sheriff and EMS. The second significant change was a decrease in insurance. This was due mostly to better pricing and slightly less claims for health and worker's comp. The third significant item was related to an increase in transfers out to other funds. This increase was due to the timing of transfers and not to an increase in actual annual transfers. The fourth significant comparison was in capital costs. This increase was due almost entirely to the renewal lease agreement for the space port project.

Curbside Fund : Total revenues are \$689,594 or 69.5% of total budget, through March, as compared with 75% expected year to date. These figures can be seen on page 7 page of the enclosed statements. The largest portion of the budget is the garbage collection fees (89.6%). The expected collections are slightly under budget at this report date which is due mostly to the possible use of fund balance. Of the total budgeted revenues, 92.4% or \$917,500 is from operating type sources. Non-operating sources such as interest and proceeds carried forward are 7.6% or \$75,134.

Expenses through March are \$756,276 or 76.2% of the total budget compared with 75% expected year to date. These figures can also be seen on page 7. The normal average expenditures per month of \$84,031 are reflected here. The checking account balance ending December 31, 2018 was \$542,329. In comparison, the cash for the same time last year was \$641,218. By using the current cash as a basis, we can reason that we have just over six months of cash on hand to cover expenditures at the end of December, as reflected on page 11. The bottom line for curbside is that by combining the actual revenues and expenses through March, it reflects that we are negatively funded by \$66,681. By comparison, at this same time frame we had a negative funding difference of \$3,946. The difference is an expected item in this report as it reflects the planned use retained earnings to reduce the large cash balance.

Emergency Telephone: Total revenues collected through March are \$629,810 or 54.5% of the total budget compared with 75% expected year to date. These figures can be seen on page 8 on the enclosed statements. The key revenue sources of this fund are the 911 fees. The telephone fees continue to reduce slightly each year while the cell phone fees are staying steady. However, even the cell phone fees seem to be dropping off. To make matters worse, the State took \$30K from our annual collections this year stating that there was a refund due to a large company....not sure how everyone ended up paying almost exactly 25% across the board. The main reason that the revenues appear to be so low at this report date is that one of the largest vendors, AT&T, will not have their quarterly payment for this fund until April. That should put the expected collections close to target for the budget by year end. We will obviously be short this year at least what the State took from us. Keep in mind that this fund is supplemented from the general fund by \$200,000. \$100,000 of that amount has already been transferred for this fund's usage.

Expenses through March are \$895,218 or 77.5% of the total budget compared with 75% expected year to date. These figures can also be seen on page 8. The normal average expenditures per month are \$99,469, approximately the same as compared to last year. The overage at this time is due mostly to health claims and overtime. The checking account balance ending March 31, 2018 was \$53,464 as compared to \$158,034 at this same time last year. By using this as a basis, we can reason that we have less than one month of cash on hand to cover expenditures at the end of March. The bottom line is by combining the actual revenues and expenses through March, it reflects that we have a negative impact by \$265,409. However, by comparison, at this same

time frame we had a negative difference of \$286,606. We have been careful over the last few years to slowly build the fund balance up for three main goals. However, with the increased costs of operations and fewer revenues being collected, there is a small fund balance as compared to actual needs. I expect at this time, that most of the budgeted revenues will meet the current projections, although not all, for this fiscal year. However, expenses appear to be on track to exceed the projected budget. Further discussions will be needed for upcoming budget year.

Unincorporated Tax District: Total revenues collected through March are \$1,301,896 or 82.1% of the total budget compared with 75% expected year to date. These figures can be seen on page 9 of the enclosed statements. The largest portion of the budgeted revenues, insurance premiums tax (58.8%), has been receipted at approximately 103% of the total expected annual budget. This is due to simply being conservative in the estimated increase for this fiscal year and insurance policies staying consistent. The next largest revenue source, property and other taxes (22.1%), are approximately 97.6% collected to date. I expect that all revenues will either meet or exceed budgeted projections at this time.

Expenses through March are \$1,386,414 or 87.4% of the total budget compared with 75% expected year to date. These figures can also be seen on the page 9. The normal average expenditures per month are \$154,046. The checking account balance ending March 31, 2018 was \$301,922 as compared to \$591,538 at this time last year. By using the current year balance as a basis, we can reason that we have two months of cash on hand to cover expenses at the end of March as seen on page 11. The bottom line is by combining the actual revenues and expenses through March, it reflects that we are negatively funded at this reporting period by \$84,518. By comparison, at this same time last year, we had a positive difference of \$40,750. Much of the difference is due to a larger percentage of total EMS/Fire costs for fire this fiscal year in the unincorporated tax district as compared to the prior year..

Solid Waste Fund: The total revenues collected through March 31, 2018 are \$4,118,640 or 86.2% of the total budgeted revenues as compared with 75% expected to date. These figures can be seen on page 10 of the enclosed statements. The majority of revenues for the landfill are from fees. This is a major increase of almost \$1.2 million as compared to last year at this same report period due mostly to more billable waste on the C & D site. Of the total budgeted revenues, 90.0% or \$4.3 million is from operating type sources and 10.0% or \$75,000 is from non-operating sources such as interest and retained earnings (fund balance).

Expenditures through March are \$3,602,498 or 75.4% of the total budget compared with 75% expected year to date. These figures can also be seen on page 10. The five major expenses during the first six months were for salaries & health benefits, repairs and maintenance of heavy equipment, cell closure, reserves for closure and post-closure, and depreciation. The normal average expenditures per month are \$400,278. The positive difference in last year's actual and this year's actual of \$496,000 was due almost entirely to additional waste collections at the C&D site. The checking account balance ending March 31, 2018 was \$2,163,980 as compared to \$2,888,770 at this same time last year. The difference in cash is due mostly to providing for equipment replacement as well as on going repairs to equipment. By using this current amount as a basis, we can reason that we have approximately five months of cash on hand to cover expenditures at the end of March. This includes the cash balance set aside for closure and post-closure to date. This fund has always been self-sustaining, including building cells with no borrowing of funds. The bottom line is by combining the actual revenues and expenses through March, it reflects that we are in a positive position by \$516,142. By comparison, at this same time frame we had a positive difference of \$20,188.

SPLOST #7 Fund: The overall collections for SPLOST #7 (approximately 4.75 years) is \$32.3 million to date. The expenses to date are for the County-Wide Data Sharing System project of approximately \$2.0 million; the County wide radio system project of approximately \$1.2 million; the Colerain Bypass project of approximately \$750,000 (the \$3.1 million dollar figure will be reimb above the \$750,000); ambulances and equipment of approximately \$502,700; vehicles and equipment of approximately \$3.7 million; IT of approximately \$503,400; and roads of approximately \$1.4 million. All top tier projects, deemed county wide projects, dollars have been collected and distributions to all participating entities began in May 2014. All monthly collections are disbursed each month to all the entities by the appropriate formula as in the intergovernmental agreement. This will continue until the fund has collection the first \$42 million. At that point, if reached, funds will be available for economic development and then all monies received after that will be divided to by the intergovernmental agreement again. The separate, SPLOST #7 bank account had \$3,203,076 at the end of March 31, 2018.

Additional Analysis: You will find the individual projections for fund balances and cash balances through the end of the current fiscal year on page 12. The final projected balances are based on the expected revenues and expenses for the remainder of the fiscal year. These balances begin with the known balances for July 1, 2017 (fund balances/retained earnings) and March 31, 2018 (cash balances). As currently estimated, the general fund should decrease again this year over last year as revenues stay mostly flat, a reliance on more use of fund balance, and there should be some savings from the total budgeted expenses. The curbside collection fund has higher than expected expenses based on contract costs. There is a very healthy retained earnings. However, with the continued use of retained earnings and increased costs for contracted labor, we must be cautious with the next budget cycle. Emergency telephone continues to reflect a decrease in projected fund balance by year end, mostly based on increased costs and lower revenues. This fund has been using fund balance for years and needs to be addressed as the general fund is putting more in each year. The unincorporated tax district reflects an estimated decrease in fund balance due mostly to repairs and maintenance and purchases of new equipment. The solid waste fund reflects an increase in retained earnings over last fiscal year as revenues continue to increase. Solid waste has a true retained earnings, currently, of almost \$19.1 million. However, the difference in these funds (\$13.1 million) are tied to fixed assets and are not easily converted to cash for paying invoices.

All funds should be reviewed for any possible savings that may lead to additional cash accumulation for fiscal year end. If expenditures are not better controlled, this could cause the cash available for carry forward to be inadequate. We seem to have reached our "new normal" in Camden County as far as expected budgeted revenues are concerned after such a long recession period. The additional charts on page 13 reflect a comparison to the past years of audited fund balance for the general fund and solid waste fund. I have also provided you with cash comparisons for the **general fund**, based on actual cash at the end of March 31, 2018. The actual fund balance at the close of FY 2017 has a fund balance of just over \$4 million (actual) or \$948,783 million (unrestricted). The balance reflected in the charts only has the unassigned or usable fund balance. The reflection of a negative fund balance in the general fund and the emergency telephone are cause to make some major decisions going forward into the next budget year. Revenues must be replenished and expenses must be controlled.

Please review the individual performance by fund in this report. This report is important and should be read in its entirety for an accurate and complete review of how the budgets are trending as compared to actuals through the first three quarters of the fiscal year. If you have any questions, please do not hesitate to call me or stop by my office for clarifications.

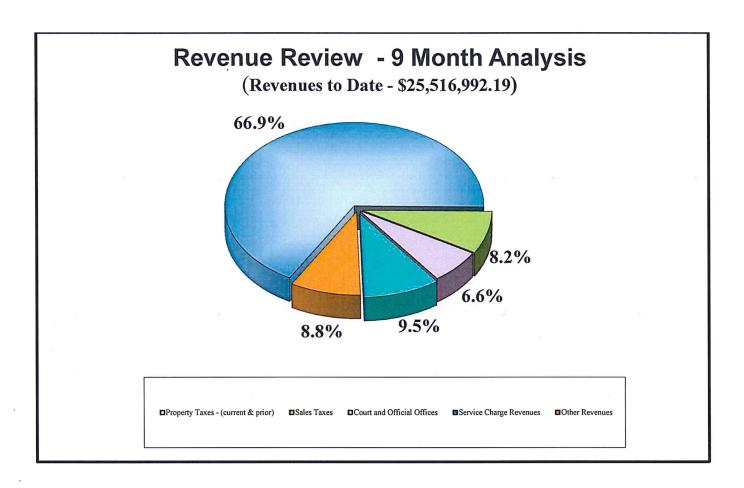
Respectfully,

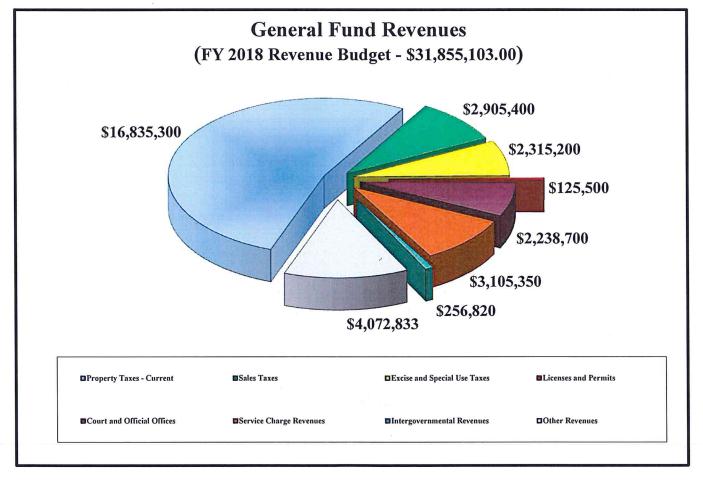
Michael J. Fender Chief Finance Officer

Revenue Analysis March 31, 2018

Actual collections should be 75%

County Revenues		2017 Revenues Actual		Revenues Actual		rage Monthly Collections	Actual to Total Budget		Total Annual Budget	Revenue Source to Annual Budget		
Operating Revenues :												
Property Taxes (current year)	\$	15,310,216	\$	16,521,478	\$	1,835,720	98.1%	\$	16,835,300	52.8%		
Property Taxes (prior years)	\$	409,304	\$	547,346	\$	60,816	101.7%	\$	538,400	1.7%		
Sales Taxes	\$	1,997,281	\$	2,099,532	\$	233,281	72.3%	\$	2,905,400	9.1%		
Excise and Special Use Taxes	\$	1,328,646	\$	1,789,108	\$	198,790	100.7%	\$	1,776,800	5.6%		
Licenses and Permits	\$	104,325	\$	109,734	\$	12,193	87.4%	\$	125,500	0.4%		
Court and Official Offices	\$	1,764,836	\$	1,671,847	\$	185,761	74.7%	\$	2,238,700	7.0%		
Office Rents	\$	72,620	\$	75,120	\$	8,347	77.0%	\$	97,500	0.3%		
Service Charge Revenues Total Operating Revenues	\$	2,430,489 23,417,718	<u>\$</u>	2,432,939 25,247,104	<u>\$</u>	270,326.51 2,805,234	78.3% 91.4%	<u>\$</u>	3,105,350 27,622,950	9.7% 86.7%		
Average Collections	\$	2,601,969	\$	2,805,234				\$	2,301,913			
Non-operating Revenues :												
Intergovernmental Revenues	\$	142,443	\$	179,613	\$	19,957	69.9%	\$	256,820	0.8%		
Other Revenues	\$	781,138	\$	90,276	\$	10,031	130.3%	\$	69,285	0.2%		
Other Financing Sources	_\$_	59,816	_\$_	-	\$	-	0.0%	\$	3,906,048	12.3%		
Total Non-op Revenues	\$	983,397	\$	269,888	\$	29,988	6.4%	\$	4,232,153	13.3%		
Average Collections	\$	109,266	\$	29,988				\$	352,679			
Total Revenues Total Average	\$ \$	24,401,115 2,711,235	\$ \$	25,516,992 2,835,221	\$	2,835,221	80.1%	\$ \$	31,855,103 2,654,592	100.0%		





Expense Analysis March 31, 2018

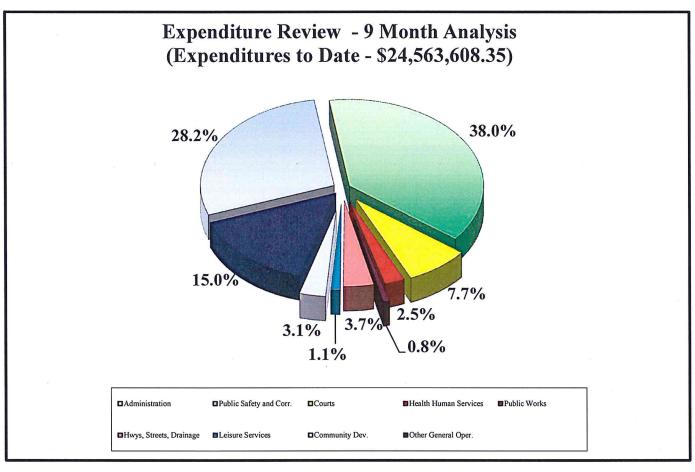
Actual collections should be 75%

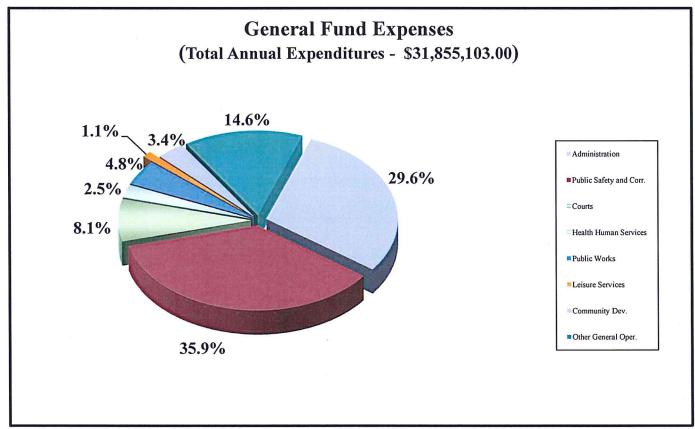
2018

							2018			
County Expenses		2017 Expenses Actual		Expenses Actual		age Monthly Expenses	Actual to Total Budget	Т	otal Annual Budget	Expenses Dept to Annual Budget
Operating Expenses:										
Administration										
Board of Commissioners	\$	191,277	\$	191,823	\$	21,314	76.0%	\$	252,440	0.8%
Board of Equalization		12,554		11,668		1,296	71.2%		16,390	0.1%
County Clerk		50,174		49,927		5,547	77.2%		64,684	0.2%
Administration		274,324		302,619		33,624	72.2%		418,853	1.3%
Administrative Services		62,042		60,004		6,667	80.3%		74,757	0.2%
Registrar		97,213		75,258		8,362	62.1%		121,274	0.4%
Finance		358,229		368,619		40,958	75.8%		486,276	1.5%
Onsite Wellness Clinic		333,462		321,524		35,725	69.1%		465,629	1.5%
County Attorney		166,683		104,290		11,588	52.9%		197,050	0.6%
Information Technology		184,450		186,366		20,707	70.8%		263,316	0.8%
Human Resources		113,257		112,423		12,491	72.3%		155,442	0.5%
Tax Commissioner		462,737		435,547		48,394	68.2%		638,634	2.0%
Tax Assessor		475,941		501,500		55,722	73.5%		682,731	2.1%
Employee Health Benefit		2,832,077		2,821,615		313,513	74.1%		3,807,810	12.0%
Worker's Compensation		299,270		300,658		33,406	72.7%		413,559	1.3%
Insurance		723,445		649,397		72,155	76.9%		845,000	2.7%
Facilities Management		432,558		430,344		47,816	83.4%		515,877	1.6%
Customer Service				· <u>-</u>		· _	0.0%			0.0%
	\$	7,069,693	\$	6,923,584	\$	700,838	73.5%	\$	9,419,722	29.6%
Public Safety and Corr.	Ψ	7,005,055	Ψ	0,722,50.	Ψ	,00,000	75.570	Ψ	,,,,,,,,	2,,,,,
Sheriff's Office	\$	2,812,914	\$	2,968,304	\$	329,812	83.6%	\$	3,550,780	11.1%
Jail/Corrections		2,260,413		2,268,741		252,082	80.2%		2,830,137	8.9%
Adult Probation		8,383		8,740	\$	971	78.8%		11,095	0.0%
Department of Juvenile Justice		8,439		8,143		905	72.1%		11,300	0.0%
EMS		3,715,771		3,715,688	\$	412,854	81.3%		4,568,465	14.3%
Animal Control		235,967		233,105	ø	25,901	74.1%		314,697	1.0%
EMA	\$	56,243 9,098,129	\$	121,991 9,324,712	\$	13,555	84.2% 81.6%	\$	144,951 11,431,425	0.5% 35.9%
Courts	Ф	9,090,129	Ψ	7,524,712	φ	1,030,077	01.070	Φ	11,451,425	33.770
Superior Court	\$	277,343	\$	301,999	\$	33,555	75.3%	\$	401,107	1.3%
Clerk of Superior Court		372,731		369,252		41,028	70.8%		521,206	1.6%
District Attorney		348,642		325,757	\$	36,195	82.6%		394,547	1.2%
Magistrate Court		213,672		193,213		21,468	67.6%		285,815	0.9%
Probate Court		343,327		315,409	\$	35,045	70.4%		448,013	1.4%
Juvenile Court		220,082		227,829	•	25,314	79.0%		288,260	0.9%
Public Defender		139,628		154,797	<u> </u>	17,200	68.3%		226,715	0.7%
Health Human Services	\$	1,915,425	\$	1,888,255	\$	209,806	73.6%	\$	2,565,663	8.1%
Coroner & Medical Examiner	\$	29,978	\$	28,914	\$	3,213	73.2%	\$	39,509	0.1%
Health Department	Ψ	275,878	Ψ	266,989	Ψ	29,665	74.2%	Ψ	359,750	1.1%
Mosquito Control		152,561		179,590	\$	19,954	99.9%		179,793	0.6%
Dept. of Family Children Serv		66,580		67,207	-	7,467	76.2%		88,250	0.3%
County Agents		42,676		60,750	\$	6,750	48.6%		124,956	0.4%
	\$	567,674	\$	603,450	\$	67,050	76.2%	\$	792,258	2.5%
Public Works	_		•		*	* * * * *		_	22.200	0.40
Forestry	\$	19,535	\$	19,257	\$	2,140	73.2%	\$	26,300	0.1%
Public Works		844,139		899,479 166,172		99,942	69.4%	\$	1,295,738	4.1% 0.6%
Fleet Services	•	91,498		166,172	· -	18,464	81.9%	•	202,977	
	\$	955,172	\$	1,084,908	\$	120,545	71.1%	\$	1,525,015	4.8%

Expense Analysis (con't) March 31, 2018

	2017					2018		
	Expenses	-	Expenses	Ave	erage Monthly	Actual to	 Total Annual	Dept to
County Expenses	 Actual	-	Actual	-	Expenses	Total Budget	Budget	Annual Budget
Leisure Services County Library	\$ 221,715	\$	228,982	\$	25,442.44	75.8%	\$ 301,908	0.9%
Byran Lang Historical Library	 46,773		50,299		5,588.75	81.0%	 62,104	0.2%
	\$ 268,488	\$	279,281	\$	31,031	76.7%	\$ 364,012	1.1%
Community Dev.								
Planning & Building	\$ 244,757	\$	186,017	\$	20,669	51.7%	\$ 359,638	1.1%
Joint Dev Authority	 460,409		581,928	\$	64,659	78.9%	737,500	2.3%
	\$ 705,166	\$	767,945	\$	85,327	70.0%	\$ 1,097,138	3.4%
Total Operating Expenses	\$ 20,579,746	\$	20,872,135	\$	2,319,126	76.7%	\$ 27,195,233	85.4%
Average Expenses	\$ 2,286,638	\$	2,319,126				\$ 2,266,269	
Non-operating Expenses: Other General Oper.								
Contingency	\$ -	\$	-	\$	-	0.0%	\$ -	0.0%
Special Appropriations	2,708,276		3,691,474		410,163.76	79.2%	4,659,870	14.6%
Debt Service	 				-	0.00%	 -	0.0%
Total Non-operating Expenses	\$ 2,708,276	\$	3,691,474	\$	410,164	79.2%	\$ 4,659,870	14.6%
Average Expenditures	\$ 300,920	\$	410,164				\$ 388,323	
Total Expenses	\$ 23,288,022	\$	24,563,608			77.1%	\$ 31,855,103	100.0%
Total Average Expenses	\$ 2,587,558	\$					\$ 2,654,592	
Excess Revenue over/							 	
(under) Expenses	\$ 1,113,093		953,384				\$ -	:





Expenditure Analysis

March 31, 2018

Consolidation of Expenditures by Type

	F	irst Nine Mont	hs of]	Fiscal Year	
		2017		2018	% Increase
Salaries & Benefits	\$	11,765,266	\$	11,750,495	-0.1%
Employee Health		2,832,077		2,821,615	-0.4%
Contracted Services		4,394,303		4,139,339	-5.8%
Supplies and Materials		1,473,534		1,643,783	11.6%
Insurance (property and liability)		669,591		594,184	-11.3%
Tranfers		1,777,264		2,173,138	22.3%
Capital Costs		35,988		1,096,207	2946.0%
Medicare Adjustments - A/P Ambulances		340,000		344,848	1.4%
Total Expenditures -March 31st	\$	23,288,022	\$	24,563,608	5.5%

Explanation of Types

Salaries & Benefits - wages, health insurance, FICA, retirement, uniforms

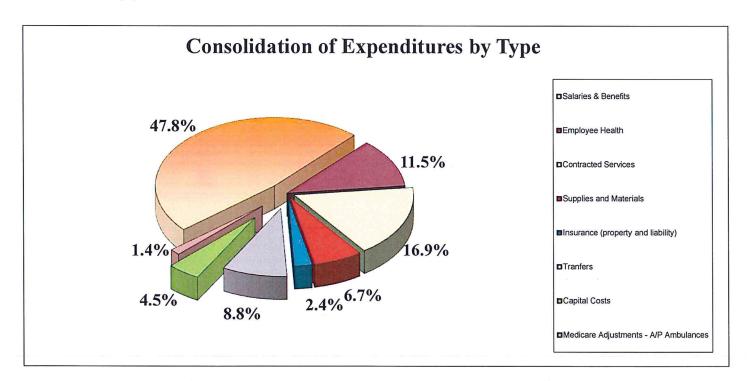
Contracted Services - board member fees, County Attorney, legal fees, computer repairs, Humane Society, janitorial, ROW mowing, cell phones, telephone, election services, etc.

Supplies and Materials - computer supplies, office, vehicles, water & sewer, electric, fuel

Transfers - Transfers out to other agencies such as DFACS, District Attorney, JDA, etc.

Capital Costs - large and small equipment

Debt Service - lease payments



Curbside Collection

Revenue & Expense Analysis March 31, 2018

Actual collections should be 75%

Walcii 51, 2016			Acu	ual collections	snouid	De /5%	2018			
County Revenues		2017 Revenues Actual	I	Revenues Actual		age Monthly ollections	Actual to Total Budget	Γ	Total Annual Budget	Revenue Source to Annual Budge
Operating Revenues: Penalties & Interest Charges Unincorp Collection Charges Other Revenues	\$	18,932 619,679 100	\$	19,954 668,977 (96)	\$	2,217 74,331 (11)	70.5% 75.2% 0.0%	\$	28,300 889,200	2.9% 89.6% 0.0%
Total Operating Revenues	\$	638,711	\$	688,835	\$	76,537	75.1%	\$	917,500	92.4%
Average Collections	\$	70,968	\$	76,537				\$	76,458	
Non-operating Revenues: Interest Earned Other Fin Sources - Ins Prem. Tax - Proceeds carried forward	\$	269	\$	760	\$	84	566.9% 0.0% 0.0%	\$	75,000	0.0% 0.0% 7.6%
Total Non-operating Revenues	\$	269	\$	760	\$	84	1.0%	\$	75,134	7.6%
Average Collections Total Revenue Collections Total Average Collections	\$ \$ \$	30 638,980 70,998	\$ \$ \$	84 689,594 76,622			69.5%	\$ \$ \$	6,261 992,634 82,720	100.0%
		2017					2018			
		Expenses	}	Expenses	Avera	age Monthly	Actual to	7	Total Annual	Dept to
County Expenses		Actual	-	Actual		Expenses	Total Budget		Budget	Annual Budge
Operating Expenditures: Salaries & Benefits Contracted Services Advance Disposal Contract Tipping Fees to Solid Waste General Supplies Total Operating Expenses Average Expenses	\$ \$ \$	56,289 18,084 465,169 92,764 10,620 642,926	\$ \$ \$	76,736 14,901 561,230 89,399 11,575 753,841 83,760	\$	8,526 1,656 62,359 9,933 1,286 83,760	64.3% 64.6% 79.8% 69.1% 74.8%	\$ 	119,280 23,068 703,432 129,334 15,470 990,584 82,549	12.0% 2.3% 70.9% 13.0% 1.6% 99.8%
		,		22,				•	02,012	
Non-operating Expenses :										
Bad Debt Capital Equipment	\$	-	\$	435 2,000	\$	48 222	0.0%	\$	2,050	0.0%
Total Non-Operating Expenses	\$	-	\$	2,435	\$	271	0.0%	\$	2,050	0.2%
Average Expenses	\$	-	\$	271				\$	171	
Total Expenses Total Average Expenses	\$ \$	642,926 71,436	\$ \$	756,276 84,031			76.2%	\$ \$	992,634 82,720	100.0%
Excess Revenue over/(under)		(3,946)	\$	(66,681)				\$	_	
Expenses	wavenumen		***************************************							

Emergency Telephone

Revenue & Expense Analysis March 31, 2018

Actual collections should be 75%

Warch 31, 2018			Act	ual collection	ns shot	ald be 75%	2018			
County Revenues		2017 Revenues Actual		Revenues Actual		age Monthly	Actual to Total Budget	7	Total Annual Budget	Revenue Source to Annual Budget
Operating Revenues: 911 Fees - Telephone 911 Fees - Cell phone 911 Fees - VOIP	\$	163,795 367,658 29,551	\$	151,601 348,432 29,604	\$	16,845 38,715 3,289	63.4% 53.3% 83.3%	\$	239,300 654,100 35,532	20.7% 56.6% 3.1%
Total Operating Revenues	\$	561,004	\$	529,637	\$	58,849	57.0%	\$	928,932	80.4%
Average Collections	\$	62,334	\$	58,849				\$	77,411	
Non-operating Revenues: Interest Earned Other Fin Sources: Op Transfer (Gen): Proceeds carried for	\$	107 75,000	\$	172 100,000		19 11,111	0.0% 50.0% 0.0%	\$	200,000 26,168	0.0% 17.3% 2.3%
Total Non-operating Revenues	\$	75,107	\$	100,172	\$	11,130	44.3%	\$	226,168	19.6%
Average Collections	\$	8,345	\$	11,130				\$	18,847	
Total Revenue Collections Total Average Collections	\$ \$	636,111 70,679	\$ \$	629,810 69,979			54.5%	\$ \$	1,155,100 96,258	100.0%
		2017					2018		7	
County Expenses		Expenses Actual		Expenses Actual		nge Monthly Expenses	Actual to Total Budget		Fotal Annual Budget	Dept to Annual Budget
Operating Expenses :										
Salaries & Benefits Contracted Services Supplies	\$	737,486 139,966 8,554	\$	727,164 152,650 15,404	• •	80,796 16,961 1,712	78.7% 70.7% 99.6%	\$	923,713 215,922 15,465	80.0% 18.7% 1.3%
Total Operating Expenses	\$	886,006	\$	895,218	\$	99,469	77.5%	\$	1,155,100	100.0%
Average Expenses	\$	98,445	\$	99,469				S	96,258	
Non-operating Expenses :										
Capital Equipment		36,711		_		_			_	0.0%
Total Non-operating Expenses	\$	36,711	\$	-	\$	_	0.0%	\$	-	0.0%
Average Expenses	S	4,079	\$	-				\$	-	
Total Expenses Total Average Expenses	\$ \$ —	922,718 102,524	\$ \$	895,218 99,469	_		77.5%	\$ \$	1,155,100 96,258	100.0%
Excess Revenue over/(under)	\$	(286,606)	\$	(265,409)				\$	-	
Expenses					=					

Unincorporated Service District Fund

: Trans for Leases

:Lease Proceeds

\$

\$

895,808

99,534

\$ 1,193,180

132,576

\$

\$

\$

: Carry forward

Total Non-operating Revenues

Total Revenue Collections

Total Average Collections

Average Collections

Expenses

Revenue & Expense Analysis March 31, 2018

Actual collections should be 75%

2018

0.0%

0.0%

0.0%

77.6%

82.1%

\$

301,718

1,235,768

102,981

\$ 1,586,568

132,214

19.0%

0.0%

77.9%

100.0%

County Revenues	F	2017 Revenues Actual	I	Revenues Actual		nge Monthly ollections	Actual to Total Budget	Total Annual Budget		Revenue Source to Annual Budget	
Operating Revenues :											
Unincorporated Taxes	\$	297,371	\$	342,346	\$	38,038	97.6%	\$	350,800	22.1%	
State Grant		-		-		-	0.0%		•	0.0%	
Fire Collections		_		-		-	0.0%		-	0.0%	
Total Operating Revenues	\$	297,371	\$	342,346	\$	38,038	97.6%	\$	350,800	22.1%	
Average Collections	\$	33,041	\$	38,038				\$	29,233		
Non-operating Revenues :											
Interest Earned	\$	293	\$	484	\$	54	0.0%	\$	450	0.0%	
Other Fin Sources: Ins Prem. Tax		895,515		959,066		106,563	102.7%		933,600	58.8%	

106,617

959,549

106,617

144,655

\$ 1,301,896

		2017					2018			
Country Evenous		Expenses	-	Expenses		age Monthly	Actual to	7	Total Annual	Dept to
County Expenses	-	Actual	-	Actual	<u> </u>	Expenses	Total Budget		Budget	Annual Budget
Operating Expenses :										
Non-Dept Contracted Services	\$	195,561	\$	180,825.00	\$	20,092	72.3%	\$	250,000	15.8%
Fire Services		529,832		614,468	\$	68,274	71.0%	\$	865,193	54.5%
Recreation		427,036		591,121		65,680	125.4%	\$	471,375	29.7%
Total Operating Expenses	\$	1,152,429	\$	1,386,414	\$	154,046	87.4%	\$	1,586,568	100.0%
Average Expenses	\$	128,048	\$	154,046				\$	132,214	
Non-operating Expenses :										
Capital Equipment	\$	-			\$	-	0.0%			0.0%
Debt Service		-				-	0.0%		-	0.0%
Total Non-operating Expenses	\$	-	\$	•	\$	*	0.0%	\$	•	0.0%
Average Expenses	s	-	\$	-				S	-	
Total Expenses	\$	1,152,429	\$	1,386,414			87.4%	\$	1,586,568	100.0%
Total Average Expenses	\$	128,048	\$	154,046				\$		
Excess Revenue over/(under)	<u> </u>	40,750	<u> </u>	(84,518)	•				_	

Excess Revenue over/(under)

Expenses

							2018			
County Revenues		2017 Revenues Actual		Revenues Actual		rage Monthly Collections	Actual to Total Budget	,	Total Annual Budget	Revenue Source to Annual Budge
Operating Revenues :		1 245 002	-	1.045.062		205.105	0.4.50/	_		
Hwy 110 Sales C & D Industrial Sales	\$	1,345,902 1,476,072	\$	1,845,963 2,188,430	\$	205,107 243,159	94.7% 118.3%	\$	1,950,000 1,850,000	40.8% 38.7%
Old Still Sales		- · ·		-		0	0.0%		-	0.0%
Timber Sales		_		-		0	0.0%		500,000	10.5%
Other Revenues		130				0	0.0%		-	0.0%
Total Operating Revenues	\$	2,822,104	\$	4,034,393	\$	448,266	93.8%	\$	4,300,000	90.0%
Average Collections	\$	313,567	\$	448,266				\$	358,333	
Non-operating Revenues :										
Interest Earned	\$	76,863	\$	83,662	\$	9,296	111.5%	\$	75,000	1.6%
Other Sources: Miscellaneous Income	\$	(597)	\$	586	\$	65	0.0%	\$	-	0.0%
: Reimbus from Insur	\$	92,136	\$	_	\$	_	0.0%	\$	-	0.0%
Cash carry forward (retained earnings)		-	•	-	•	-	0.0%	Ψ	405,359	8.5%
Total Non-operating Revenues	\$	168,402	\$	84,248	\$	9,361	17.5%	\$	480,359	10.0%
Average Collections	\$	18,711	\$	9,361				\$	40,030	
Total Revenue Collections	\$	2,990,507	\$	4,118,640			86.2%	\$	4,780,359	100.0%
Total Average Collections	\$	332,279	\$	457,627				\$	398,363	*******
		2017					2018			
		Expenses	***************************************	Expenses	Ave	rage Monthly	Actual to		Total Annual	Dept to
County Expenses		Actual		Actual		Expenses	Total Budget		Budget	Annual Budget
Operating Expenditures:					***************************************		101010500		24050	7 Millian Budger
Salaries & Benefits	\$	869,450	\$	803,418	\$	89,268.65	69.0%	\$	1,164,746	24.4%
Engineering & Lab Services	Ψ	154,137	J	102,365	Ψ	11,374	56.1%	Ф	182,338	3.8%
EPD & DNR Surcharges		6,000		11,252		1,250	7.8%		144,131	3.0%
C& D Cell Closure		10,533		-		*	0.0%			0.0%
Rep & Maint, Supplies - Heavy Equip		169,754		145,946		16,216	91.2%		160,042	3.3%
Equipment Rental		-		-		-	0.0%		25,000	0.5%
Insurance		45,567		36,969		4,108	79.1%		46,750	1.0%
Fuel		95,623		118,540		13,171	92.6%		128,000	2.7%
General Supplies		135,654		174,813		19,424	81.0%		215,700	4.5%
Timber Land Preparation				-		-	0.0%		35,000	0.7%
Other Expenses Total Operating Expenses	<u> </u>	16,159 1,502,877	-\$	179,242 1,572,544	\$	19,916 174,727	<u>1402.0%</u> 74.4%	-	12,785	0.3%
rotal Operating Expenses	Ф		2	1,372,344	Э	1/4,/2/	14.4%	\$	2,114,492	44.2%
Average Expenses	\$	166,986	\$ \$	174,727 143,583				\$	176,207.67	
Non-operating Expenses :			•	- 3						
										4.2%
Landfill Cell Construction	\$	-	\$	-	\$		0.0%	\$	200 000	
Landfill Cell Construction Reserve for Closure/Post Closure	\$	246,680	\$	379,775	\$	42,197	0.0% 71.5%	\$	200,000 531,467	
Reserve for Closure/Post Closure Capital Equipment	\$	246,680 230,333	\$	379,775 522,404	\$ \$	42,197 58,045	0.0% 71.5% 68.5%	\$	200,000 531,467 763,000	11.1%
Reserve for Closure/Post Closure Capital Equipment Depreciation Expense	\$,	\$	522,404 517,325	\$	58,045 57,481	71.5% 68.5% 74.3%	\$	531,467	11.1% 16.0% 14.6%
Reserve for Closure/Post Closure Capital Equipment Depreciation Expense Leases for Equipment	\$	230,333 518,129	\$	522,404 517,325 135,000		58,045 57,481 15,000	71.5% 68.5% 74.3% 0.0%	\$	531,467 763,000 696,400	11.1% 16.0% 14.6% 0.0%
Reserve for Closure/Post Closure Capital Equipment Depreciation Expense Leases for Equipment Bond Principal & Interest	\$	230,333	\$	522,404 517,325	\$	58,045 57,481	71.5% 68.5% 74.3% 0.0% 100.0%	\$	531,467 763,000	11.1% 16.0% 14.6% 0.0% 9.9%
Reserve for Closure/Post Closure Capital Equipment Depreciation Expense Leases for Equipment Bond Principal & Interest CD Interest	\$	230,333 518,129 471,800	\$	522,404 517,325 135,000 474,950	\$ \$	58,045 57,481 15,000 52,772	71.5% 68.5% 74.3% 0.0% 100.0% 74.3%	\$	531,467 763,000 696,400	11.1% 16.0% 14.6% 0.0% 9.9% 313.5%
Reserve for Closure/Post Closure Capital Equipment Depreciation Expense Leases for Equipment Bond Principal & Interest	\$ 	230,333 518,129	\$	522,404 517,325 135,000	\$	58,045 57,481 15,000	71.5% 68.5% 74.3% 0.0% 100.0%	\$	531,467 763,000 696,400	11.1% 16.0% 14.6% 0.0% 9.9% 313.5% 0.0%
Reserve for Closure/Post Closure Capital Equipment Depreciation Expense Leases for Equipment Bond Principal & Interest CD Interest Other Expenses		230,333 518,129 - 471,800 - 500		522,404 517,325 135,000 474,950	\$ \$ \$	58,045 57,481 15,000 52,772	71.5% 68.5% 74.3% 0.0% 100.0% 74.3% 0.0%		531,467 763,000 696,400 - 475,000	11.1% 16.0% 14.6% 0.0% 9.9%
Reserve for Closure/Post Closure Capital Equipment Depreciation Expense Leases for Equipment Bond Principal & Interest CD Interest Other Expenses Total Non-operating Expenses Average Expenses	\$ \$	230,333 518,129 471,800 500 1,467,442 163,049	\$ \$	522,404 517,325 135,000 474,950 500 2,029,954 225,550	\$ \$ \$	58,045 57,481 15,000 52,772	71.5% 68.5% 74.3% 0.0% 100.0% 74.3% 0.0% 76.1%	\$ \$	531,467 763,000 696,400 - 475,000 - 2,665,867 222,155.58	11.1% 16.0% 14.6% 0.0% 9.9% 313.5% 0.0% 55.8%
Reserve for Closure/Post Closure Capital Equipment Depreciation Expense Leases for Equipment Bond Principal & Interest CD Interest Other Expenses Total Non-operating Expenses Average Expenses Total Expenses	\$ \$	230,333 518,129 471,800 500 1,467,442 163,049	\$ \$	522,404 517,325 135,000 474,950 500 2,029,954 225,550 3,602,498	\$ \$ \$	58,045 57,481 15,000 52,772	71.5% 68.5% 74.3% 0.0% 100.0% 74.3% 0.0%	\$ \$ \$	531,467 763,000 696,400 475,000 - 2,665,867 222,155.58 4,780,359	11.1% 16.0% 14.6% 0.0% 9.9% 313.5% 0.0%
Reserve for Closure/Post Closure Capital Equipment Depreciation Expense Leases for Equipment Bond Principal & Interest CD Interest Other Expenses Total Non-operating Expenses Average Expenses	\$ \$	230,333 518,129 471,800 500 1,467,442 163,049	\$ \$	522,404 517,325 135,000 474,950 500 2,029,954 225,550	\$ \$ \$	58,045 57,481 15,000 52,772	71.5% 68.5% 74.3% 0.0% 100.0% 74.3% 0.0% 76.1%	\$ \$	531,467 763,000 696,400 - 475,000 - 2,665,867 222,155.58	11.1% 16.0% 14.6% 0.0% 9.9% 313.5% 0.0% 55.8%

516,142

20,188

Average Collections/Disbursements Anaylsis Combining Statement March 31, 2018

A vounce Monthly Davonie		onorol Eurod		Curbside	En	Emergency	Un	Uninc Service	ď	Solid Waste		Totale	
Avelage Molthing revenue Total Average Operating Revenue Total Average Non-operating Revenue	⊗	2,805,234 29,988	<i>∞</i>	76,537	\$	58,849 11.130	8	38,038	€-5	448,266	8	3,426,924 157.180	
Total Collections Average	⇔	2,835,221	↔	76,622	⇔	69,979	8	144,655	8	457,627	⇔	3,584,104	
Average Monthly Expenditures: Total Average Operating Expenditures Total Average Non-operating Expend.	⇔	2,319,126	6/3	83,760	\$	99,469	€9	154,046	€9	174,727	€	2,831,128	
Total Disbursements Average Months of Operating Coverage	⇔	2,729,290	⇔	84,031 0.9	6/3	99,469	65	154,046	es-	400,278	es.	3,467,113	
Average Monthly Over / Under: Total Operating Total Non-operating	60	486,108 (380,176)	69	(7,223)	6	(40,620) 11,130	€5	(116,008)	€9	273,539 (216,190)	€9	595,796 (478,805)	
Total Monthly Coverage	\$	105,932	6	(7,409)	so	(29,490)	69	(9,391)	↔	57,349	~	116,991	
Cash Analysis: Unrestricted Cash Balances Available for Period - March 31, 2017	≶ 9	5,915,067	€9	542,330	6/3	53,464	6/3	301,923	↔	2,163,980	€5	8,976,764	
Operating Expenditures Months of Operating Cash	⇔	2,319,126	€	83,760	€	99,469	⇔	154,046	6/3	174,727 12.4	\$	2,831,128	
Total Expenditures Months of Operating Cash	69	2,729,290 2.2	∽	84,031	69	99,469 0.5	⇔	154,046 2.0	6/9	400,278 5.4	69	3,467,113 2.6	

Projection of Fund Balance/Retained Earnings

Combining Statement March 31, 2018

Fund Balance/Retained Earnings:	G	eneral Fund	_	Curbside ection Fund	nergency elephone		inc Service Dist Fund		olid Waste Fund	To	otal for all Funds
Unrestricted Balances for Period											
Ending - June 30, 2017 (audited)	\$	948,783	\$	412,713	\$ 283,792	\$	349,801	* \$	5,967,793	\$	7,962,882
Comparison (Fund Bal) - Jun 30, 2016	s	3,505,359	S	426,496	\$ 386,268	S	508,378	S	2,614,644	S	7,441,145
Actual for July 2017 - March 2018											
Add: Revenue		25,516,992		689,594	629,810		1,301,896		4,118,640		32,256,932
Less: Expenditures		24,563,608		756,276	895,218		1,386,414		3,602,498		31,204,015
Projections for April 2018 - June 2018:											
Add: Revenue		2,815,300		321,100	269,300		64,200		3,269,400		6,739,300
Less: Expenditures		6,714,200		291,400	 302,800		288,700		1,247,900		8,845,000
Estimated Balances - June 30, 2018 !	\$	(1,996,733)	\$	375,732	\$ (15,117)	_\$	40,783	\$	8,505,435	\$	6,910,100

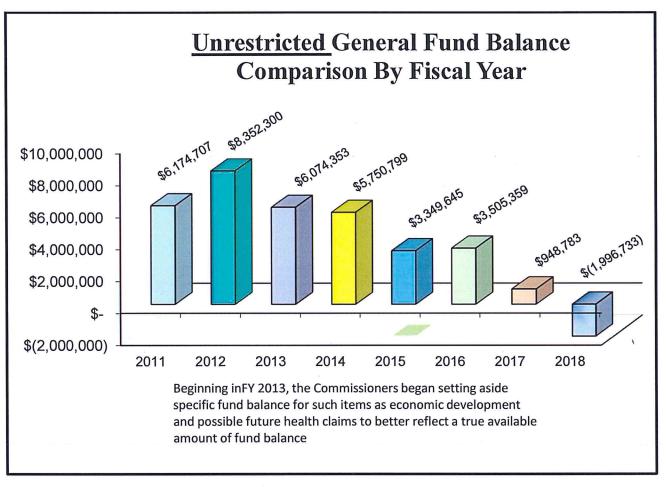
[!] Unrestricted only. Balance is based on current used toward budget use fund balance

Projection of Cash Balances

Combining Statement March 31, 2018

Cash Balances:	Ge	neral Fund	_	urbside ection Fund	nergency lephone		nc Service ist Fund	Sc	lid Waste Fund	To	otal for all Funds
Total Balances for Period											
Ending March 31, 2018	\$	5,915,067	\$	542,330	\$ 53,464	\$	301,923	\$	2,163,980	\$	8,976,764
Comparison (Cash Bal) - March 31, 2017	\$	6,266,994	\$	641,218	\$ 158,034	\$	591,538	\$	2,888,770	\$	10,546,553
Projections for April 2018 - June 2018 :											
Add : Revenue		2,815,300		321,100	269,300		64,200		3,269,400		10,754,200
Less: Expenditures		6,714,200		291,400	 302,800		288,700		1,247,900		17,979,500
Estimated Balances - June 30, 2018	\$	2,016,167	\$	572,030	\$ 19,964	\$	77,423	\$	4,185,480	\$	1,751,464
					 ***************************************	***************************************		***************************************		***************************************	
For Comparison Purposes: Cash Balances - June 30, 2017	\$	4,043,823	\$	642,853	\$ 201,492	\$	287,627	\$	3,018,430	\$	8,194,225

^{*} Includes certificates of deposit for closure and post closure





Actuals to date

		Collections			Collections		Collections			Collections	Collections		Collections	
Date		FY 2014		FY 2015	FY 2016		FY 2017			FY 2018		FY 2019	FY 2020	
Jul	\$	-	\$	604,877.58	\$	589,369.86	\$	572,518.21	\$	560,438.73	\$	-	\$ -	
Aug	\$	587,552.92	\$	615,300.40	\$	580,557.45	\$	547,525.39	\$	595,214.33	\$	-		
Sep	\$	566,218.82	\$	596,179.00	\$	558,805.38	\$	542,916.51	\$	536,526.15	\$	-		
Oct	\$	549,045.89	\$	577,467.85	\$	558,198.24	\$	509,629.20	\$	561,855.52	\$	_		
Nov	\$	567,204.42	\$	586,944.59	\$	549,899.64	\$	504,094.87	\$	549,002.32	\$	-		
Dec	\$	578,509.24	\$	622,285.42	\$	560,940.26	\$	552,972.43	\$	587,862,14	\$			
Jan	\$	647,633.27	\$	698,279.07	\$	641,101.94	\$	617,706.92	\$	634,183.38	\$	_		
Feb	\$	555,162.30	\$	561,054.77	\$	494,128.42	\$	536,257.20	\$	569,695,95	\$	-		
Mar	\$	577,058.70	\$	556,858.26	\$	537,407.65	\$	530,368.23	\$	529,907.96	\$	-		
Apr	\$	647,505.62	\$	600,006.71	\$	597,178.70	\$	588,267.85	\$	-	\$			
May	\$	618,668.81	\$	600,995.37	\$	554,727.96	\$	575,690.18	\$		\$	-		
Jun	\$	611,037.72	\$	579,489.36	\$	564,674.63	\$	569,182.68	\$	-	\$	-		
Jul		,		,		,		,						
	\$	6,505,597.71	\$	7,199,738.38	\$	6,786,990.13	\$	6,647,129.67	\$	5,124,686.48	\$			
Average	\$	591,417.97	\$	599,978.20	\$	565,582.51	\$	553,927.47	\$	569,409.61				
Total Act	ual C	ollections		Í		•		,		, , , , , , , , , , , , , , , , , , , ,	\$ 3	2,264,142.37		
Projection	1 \$	6,668,300	\$	7,347,583	\$	7,568,010	\$	7,641,486	\$	7,788,438	\$	8,511,270		
-											\$	45,525,088		
												(to date)		

Total Actual vs Referendum Cumulative		\$	for months 56 (18,291,413) sible Reductions	\$ \$ \$	65,000,000 902,777.78 32,264,142	Total Referendum Per Month Total Actual
Entity	Percentage	To	tal Cumulative			
St. Marys	29.82%	\$	(5,454,499)			
Kingsland	27.77%	\$	(5,079,525)			
Woodbine	7.00%	\$	(1,280,399)			
PSA	7.49%	\$	(1,370,027)			
County	27.92%	\$	(5,106,963)			

SCHEDULE OF PROJECTS CONSTRUCTED WITH SPECIAL SALES TAX PROCEEDS (SPLOST#7) FOR THE PERIOD ENDED MARCH 31, 2018

PROJECT		ORIGINAL ESTIMATED COST		CURRENT STIMATED COST		PENDITURES TO DATE TOTAL	ESTIMATED BALANCE	
County Wide								
Phase 1								
Public Safety-Multi Agency Data Sharing Sys	\$	2,000,000	\$	2,000,000	\$	1,989,735	\$	10,265
Public Safety Radio Communications System		2,055,000		2,055,000		1,221,751		833,249
Colerain Road/Bypass Hurricane Evacuation		750,000		750,000	*	3,120,414		(2,370,414)
Ambulances for County-Wide Emergency Svcs		530,000		530,000		502,684		27,316
	\$	5,335,000	\$	5,335,000	\$	6,834,584	\$	(1,499,584)
Phase 2								
Land/Infrastructure-Economic Development	\$	1,500,000	\$	1,500,000	\$	-	\$	1,500,000
Camden County - Capital Projects								
Fire Station 18 Expansion	\$	500,000	\$	500,000	\$	-	\$	500,000
Juvenile Court Building		250,000		250,000		11,774		238,226
Library Parking Lot & Drainage		225,000		225,000		-		225,000
County Extension Parking Lot		80,000		80,000		-		80,000
Various Buildings Renovations		115,700		115,700		13,175		102,525
Heavy Machinary & Equipment		5,703,000		5,703,000		2,560,806		3,142,194
Vehicles		1,402,000		1,402,000		1,134,246		267,754
Technology & Connection Enhancements		1,177,000		1,177,000		503,374		673,626
Total Buildings, Recreation, and Other	\$	9,452,700	\$	9,452,700	\$	4,223,375	\$	5,229,325
Camden County - Road Projects								
Colerain Road (possible mitigation costs)	\$	150,000	\$	150,000	\$	138,138	\$	11,862
Springhill Road		2,870,000		2,870,000		-		2,870,000
Incachee Road		1,750,000		1,250,000		680		1,249,320
Jody, Powell, & Kayla		316,800		316,800		147,697		169,103
Satilla Bluff East		600,000		600,000		-		600,000
Satilla Bluff West		1,000,000		1,000,000		748		999,252
Halifax Road (balance of referendum)		157,028		157,028		-		157,028
Colesburg Tompkins Bridge		300,000		300,000		-		300,000
Sidewalk Repair		-				10,985		(10,985)
Fisher-Massey Road		-				486,797		(486,797)
Harriett's Bluff Deep Creek Bridge		130,000		130,000		-		130,000
Horse Stamp Church Road		-				250		(250)
Cypress Lakes - Transfer Funds to Fund 335								
GA Transporations for LMIG Match	\$	-	\$	**	\$	608,702	\$	(608,702)
Total County Road Projects	\$	7,273,828	\$	6,773,828	\$	1,393,997	\$	5,379,831
PSA and City Disbursements								
PSA - Parks & Equipment	\$	2,896,000		2,896,000	\$	2,016,993	\$	879,007
City of Kingsland		16,639,629		16,639,629	•	7,478,223	•	9,161,406
City of St. Marys		17,831,293		17,831,293		8,030,271		9,801,022
City of Woodbine		4,071,550		4,071,550		1,885,040		2,186,510
•	\$	41,438,472	\$	41,438,472	\$	19,410,526	\$	22,027,945
Total All Projects and Disbursements	_\$_	63,500,000		63,000,000	\$	31,862,483	_\$_	31,137,517

^{*} State DOT grant adjustment needed